



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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September 14, 1984

TO COUNTY ASSESSORS

SUMMARY OF PROPOSED LEGISLATION NUMBER 11

DOUGLAS D. BELL
Executive Secretary
No. 84/91

Following are brief summaries of legislation introduced or amended in the 1983-84 regular session of the Legislature. These measures relate to the Revenue and Taxation Code or otherwise to the assessing function.

AB 401

Author: Assembly Member Hannigan

Action: Amended in Senate

Date: August 16, 1984

Affected Code Sections: The latest version adds Section 214.13 to the Revenue and Taxation Code.

As amended, this bill would provide that property that is being developed pursuant to the Community Redevelopment Law and that must under this plan be conveyed to the state, to a county, a city, or to a nonprofit organization entitled to the welfare exemption, shall be exempted from property taxation during construction, under specified conditions.

AB 839

Author: Assembly Member Cortese

Action: Amended in Senate

Date: August 9, 1984

Affected Code Sections: Amends Section 75.65 of the Revenue and Taxation Code.

This bill, as amended, would appropriate from the General Fund the additional sum of \$75,490 for purposes of paying claims by the counties of Alpine and Lassen for reimbursement of costs incurred in administering the supplemental assessment statutes.

AB 2345

Author: Assembly Member Hannigan

Action: Amended in Senate

Date: August 16, 1984

Affected Code Sections: The latest version adds, repeals and adds Section 75.15 of the Revenue and Taxation Code.

As amended, this bill would, beginning March 1, 1987, delete the definitions of "fixture" from the statute requiring taxpayers to annually report fixtures added and removed from real property during the 12-month period ended March 1. This provision relates only to the supplemental roll and prevents a possible conflict between the supplemental and regular rolls as to the definition of fixtures.

September 14, 1984

AB 2433

Author: Assembly Member Klehs

Action: Approved by the Governor

Date: August 20, 1984

Affected Code Sections: Modifies numerous sections of the Government and Revenue and Taxation Code.

As Chapter 678, this bill corrects obsolete references in law to new original co-owners. It also provides that a claimant for the welfare exemption can initially file a document with the assessor confirming the existence of a possessory interest, water right or foreign improvement for purposes of claiming the welfare exemption, in lieu of recording the claimant's interest prior to lien date in the public records. It corrects provisions of the timber yield tax law to reflect the change in terminology to "timberland production zone" and the elimination of the timber tax reserve fund. It deletes from the statutes obsolete references to the business inventory exemption. It repeals the requirement that certain information be mailed to the last known address of claimants for the homeowners' or veterans' exemptions. This bill also asserts the State Board of Equalization's right to close certain assessment appeals hearings or portions thereof to the public. It repeals outdated references to roll preparation for the 1978-79, 1979-80 and 1980-81 fiscal years. It extends indefinitely those provisions allowing Los Angeles County to charge a fee for providing property data, and also those requiring that all property data except property statements, change in ownership statements and certain other protected information must be made available to the public. This bill also repeals obsolete statutes relating to property in transit, imported foreign goods in containers, consigned personal property, wine and brandy, and distilled spirits. Finally, this bill corrects or deletes numerous erroneous or obsolete cross-references in existing law.

AB 2692

Author: Assembly Member Cortese

Action: Enrolled and sent to the Governor

Date: August 17, 1984

Affected Code Sections: The amendment of primary interest is to Section 4837.5 of the Revenue and Taxation Code.

As enrolled, this bill would allow taxpayers to make installment payments on taxes caused by escape assessments or corrections not attributed to assessee's error. It would allow four years to pay such escape taxes, provided that the tax due is over \$100, and a written request for installment payment has been timely filed, as specified, by the assessee with the tax collector.

AB 2890

Author: Assembly Member Young

Action: Amended in Senate

Date: August 14, 1984

Affected Code Section: Amends Section 62 of the Revenue and Taxation Code.

As amended, this bill would, beginning with the 1984-85 fiscal year, exclude from change in ownership the transfer of an eligible dwelling unit, as defined, by will, devise or inheritance, from a parent or legal guardian to a child or ward. This is providing the child or ward is disabled, has occupied the dwelling before and after the transfer, and has been disabled for at least five years preceding the transfer, and has an adjusted gross income which, when combined with the adjusted gross income of a spouse, parents, and children, does not exceed \$20,000 in the year in which the transfer occurs.

AB 2922

Author: Assembly Member Bradley

Action: Enrolled and sent to the Governor

Date: August 16, 1984

Affected Code Section: Adds and repeals Section 480.4 of the Revenue and Taxation Code.

This bill would authorize counties to adopt ordinances or resolutions requiring owners of tax-exempt real property in which a taxable possessory interest exists to report to the local assessor any creation, renewal, sublease or assignment of this interest. The report would be due within 60 days of the transaction and would have to contain specified information. This provision would remain in effect only until January 1, 1991, unless extended by a later enacted statute.

AB 3132

Author: Assembly Member Molina

Action: Amended in Senate

Date: August 7, 1984

Affected Code Sections: Adds and repeals Sections 480.3 and 480.4 of the Revenue and Taxation Code.

As amended, this bill would allow the State Board of Equalization to revise the preliminary change in ownership report, as proposed in this bill, if necessary to maintain statewide uniformity in the contents of the report.

September 14, 1984

AB 3737

Author: Assembly Member Filante

Action: Amended in Senate

Date: August 6, 1984

Affected Code Sections: Amends Sections 20505, 20581, 20583 and 20621 of the Revenue and Taxation Code.

As amended, this bill would allow blind and disabled citizens to postpone property taxes on their principal places of residence, beginning with taxes due for 1985-86, provided that ACA 66 of the 1983-84 regular session of the Legislature is adopted.

AB 3945

Author: Assembly Member Farr

Action: Amended in Senate

Date: August 22, 1984

Affected Code Sections: Adds Section 73.1 to the Revenue and Taxation Code.

As amended, this bill would exclude from new construction any addition to, alteration or reconstruction of once extant features of an owner-occupied residence that is a certified historic structure, as defined necessary to comply with health and safety code or handicapped access requirements, provided that the addition, alteration or rehabilitation conforms to the guidelines adopted by the U.S. Department of the Interior. This bill would be operative only if ACA 69 of the 1983-84 regular session of the Legislature is approved by the voters.

ACA 55

Authors: Assembly Member Cortese et al.

Action: Amended in Senate

Date: August 21, 1984

Affected Constitutional Provisions Amends subdivision (b) of Section 1 of Article XIII A.

As amended, this measure would make an exception to the tax limitations imposed by Proposition 13 for bonded indebtedness for acquiring and improving real property, if such indebtedness was approved after July 1, 1978 by two-thirds of the voters voting on the proposition.

September 14, 1984

ACA 76

Author: Assembly Member Farr

Action: Introduced in Assembly

Date: August 6, 1984

Affected Constitutional Provision: Adds subdivision (e) to Section 2 of Article XIII A.

This amendment incorporates the provisions of ACA 69, relating to exclusion from new construction for certain additions to, alterations or rehabilitations of owner-occupied, residential structures that have been certified to be historic. ACA 69 is being withdrawn (See ACR 167).

ACR 167

Author: Assembly Member Farr

Action: Introduced in Assembly

Date: August 6, 1984

Affected Constitutional Provision: Relates to ACA 69.

This concurrent resolution would direct the Secretary of State to withdraw ACA 69 (relating to exclusion from new construction for certain work done to qualifying historic structures) from the ballot.

SB 1231

Author: Senator McCorquodale

Action: Amended in Assembly

Date: August 6, 1984

Affected Code Section: Amends Section 71 of the Revenue and Taxation Code.

As amended, this bill would provide that no escape assessments or refunds could be made for any fiscal year before 1984-85 for any base year value determination for new construction requiring more than one year to complete.

SB 1617

Author: Senator Boatwright

Action: Amended in Assembly

Date: August 6, 1984

Affected Code Sections: The relevant amendments are to Sections 172.1 and 5841 of the Revenue and Taxation Code.

As amended, this bill would allow disaster relief to be extended to mobilehomes destroyed by disaster as declared by the Governor, board of supervisors, or the city council.

September 14, 1984

SB 1724

Author: Senator Keene
Action: Approved by the Governor
Date: August 16, 1984
Affected Code Section: Amends Section 434.5 of the Revenue and Taxation Code.

As Chapter 634 of the Statutes of 1984, this bill establishes a Whitewood Subzone of the Redwood Region with various prescribed site values per acre of timberland within that zone. It also defines the areas included in this new zone and in the two existing regions.

SB 1841

Author: Senator Craven
Action: Enrolled and sent to the Governor
Date: August 16, 1984
Affected Code Sections: Amends Sections 18116 and 18119 of, adds Section 18116.1 to, repeals Section 18083 of the Health and Safety Code; amends Sections 5801, 5812 and 5841 of, repeals and adds Section 10760 of, and repeals Section 10759.5 of the Revenue and Taxation Code. Urgency statute.

As enrolled, this bill would affect property taxation in the following areas:
(1) It deletes the requirement that mobilehomes for which the license fees have become more than 120 days delinquent must become subject to local property taxation.

(2) It deletes the requirement that mobilehome park operators or owners file occupancy reports with the county assessor, and instead requires the Department of Housing and Community Development to furnish to the county assessor a monthly listing of all new registrations and mobilehomes sited, or to be sited, in that county.

(3) It provides that mobilehomes sold new on or before June 30, 1980, on which the vehicle license fee has been delinquent for 120 days or more, will not become subject to local property taxation if a request is filed with HCD by December 31, 1986, which verifies that the owner has paid his or her property taxes on the mobilehome and they are current as of the date of filing.

SB 2109

Author: Senator Marks
Action: Amended in Assembly
Date: August 6, 1984
Affected Code Section: Amends Section 214 of the Revenue and Taxation Code.

As amended, this bill would restate the provisions of existing law that the welfare exemption is available to certain property used exclusively for housing for low and moderate-income elderly and handicapped families, as defined. It would also provide a partial exemption in the event that such properties are used to house both qualifying and nonqualifying families.

September 14, 1984

SB 2136

Author: Senator Greene

Action: Approved by the Governor

Date: August 16, 1984

Affected Code Section: Adds Section 65913.5 to the Government Code.

As Chapter 653 of the Statutes of 1984, this bill provides a procedure whereby any party can protest fees, taxes, assessments, dedications or reservations on residential housing developments imposed by local governmental entities.

SB 2240

Author: Senator Seymour

Action: Amended in Assembly

Date: August 6, 1984

Affected Code Section: The relevant amendment amends and repeals Section 62 of the Revenue and Taxation Code.

As amended, this bill would exclude from change in ownership, until January 1, 1989, any transfer on or after January 1, 1985, of a mobilehome park to a nonprofit corporation, stock cooperative corporation, or other entity formed by the tenants of a mobilehome park for the purpose of purchasing the park.

SB 2260

Author: Senator Marks

Action: Enrolled and sent to the Governor

Date: August 14, 1984

Affected Code Section: Adds Section 815.10 to the Civil Code.

This bill would declare that a conservation easement is an enforceable restriction within the meaning of Section 402.1 of the Revenue and Taxation Code.

SCR 19

Author: Senator Alquist

Action: Filed with Secretary of State

Date: August 20, 1984

Affected Area of Property Tax Law: Homeowners' Exemption.

As Chapter 100, this Senate Concurrent Resolution directs the Legislative Analyst to analyze and report to the Legislature by May 1, 1985, upon the feasibility of transferring the administration of the homeowners' property tax exemption to the Franchise Tax Board.

TO COUNTY ASSESSORS

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September 14, 1984

SJR 50

Author: Senator Doolittle
Action: Amended in Assembly
Date: June 18, 1984

As amended, this Senate Joint Resolution would memorialize the President and Secretary of Agriculture not to proceed with legislation proposed by the United States Department of Agriculture which would provide for the local taxation of federally-owned forestland.

Copies of each of these measures are enclosed for your information.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:wpc
Enclosures
AL-14-1814A